



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

December 30, 2010

via U.S. mail and facsimile

Joel P. Moskowitz, Chief Executive Officer
Ceradyne, Inc.
3169 Red Hill Avenue
Costa Mesa, CA 92626

**RE: Ceradyne, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2009
Filed February 23, 2010
Proxy Statement
Filed April 30, 2010
File No. 000-13059**

Dear Mr. Moskowitz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief